EXHIBIT A

Analysis of Company Assets for Liquidation Analysis

Prepared by Jacen Dinoff of KCP Advisory Group, proposed financial advisor.

Sources of data included the March 28, 2022 appraisal prepared by Caspert Management Co, review of the debtor bank accounts and ledger, discussions with counsel.

The March 28th appraisal set forth amounts of recovery on the Company's equipment including Forced Liquidation (OLV) and Fair Market Value. Considering that any liquidation sale of the Company assets will be conducted on an expedited basis, OLV amounts was the primary starting point for analysis.

Note that the Caspert prepared appraisal noted the following factors affecting valuation:

FACTORS AFFECTING VALUATION

In engagements requiring Forced Liquidated Value and Fair Market Value the appraiser has considered market and depreciation factors including (but not limited to) the following:

ECONOMIC OBSOLESCENCE – Impairment of desirability or useful life arising from factors external to the property. Such as economic forces or environmental changes which affect supply and demand relationships in the market. Loss in use and value of a property arising from economic obsolescence is to be distinguished from loss in value from physical deterioration and functional obsolescence, (both of which are due to factors inherent in the property.) Economic Obsolescence is also referred to as Location or Environmental Obsolescence.

FUNCTIONAL OBSOLESCENCE – Impairment of functional capacity or efficiency. Functional Obsolescence reflects the loss in value brought about by sun factors as overcapacity, inadequacy, and changes in the art, that affect the property item itself or its relationship with other items comprising a larger property. The inability of a structure to perform adequately the function for which it is currently employed. Technological Obsolescence is one type of functional obsolescence.

PHYSICAL DETERIORATION – A reduction in utility resulting from an impairment of physical condition; a loss in value resulting from "wear and tear" in operation. Also,
See: "depreciation" on Definition of Terms Page.

NORMAL USEFUL LIFE – The period over which an item of equipment may reasonably be expected to perform the function for which it was designed or intended. One of the key elements influencing the Normal Useful Life of an asset is the maintenance and repair policy of the owner / operator. In the absence of visual evidence to the contrary, we have assumed that the equipment has received a program of routine maintenance consistent with that which is recommended by the various manufacturers. In estimating the Normal Useful Life of various classes of equipment, we have relied upon the Iowa University School of Engineering useful life studies, U.S. Treasury Department publication #456, and Marshall Valuation Service.

RELOCATION COST – All costs to disconnect, move, transport, and reinstall the item. (This may include rigging, new foundation, hook up of services, technical support and testing costs.)

It should be noted that due to Hurricane Ida the Company's location was flooded. Equipment was damaged requiring repairs and in some cases titled assets were designated to be salvage. A salvage vehicle is **a vehicle that has been wrecked, destroyed or damaged to such extent that the insurance company considers it uneconomical to repair it**. These vehicles can be repaired and re-sold in certain circumstances. All salvage vehicles must be titled in New Jersey, regardless of whether restored.

The potential buyer Vollers has reviewed the equipment and indicated values appear to be less that the Caspert appraisal based on wear and tear, state of the equipment and the salvage designation on certain assets.

For purposes of this analysis, a range of recoveries were calculated from the OLV appraisal. Specifically, 50%, 75% and 100% recovery scenarios on OLV. The Company also identified the equipment which had lien obligations other than Manasquan Bank, equipment which was identified as belonging to Abeco LLC and not the debtor, and equipment which included titles raising the question on whether Manasquan Bank and the SBA receive payment from the sale of titled assets if they are not listed on the titles.

Manasquan has communicated to the Company that the replacement liens filed with the cash collateral order provided "replacement liens" identifying the DIP lender as the party with security in the assets including in titled assets after the first lien parties. This question has been discussed with Company counsel. For purposes of this analysis, titled assets and the proceeds after payment of first lien obligations are shown to benefit the Company's creditors and not the secured lenders Manasquan and the SBA first. This is not intended to be a legal funding of fact or opinion of the financial advisor.

The details of the projected recoveries are provided on the following page. They can be summarized as:

	% of 3/28/22 OLV Appraisal		
	100.0%	**75.0%**	**50.0%**
Gross Recovery on equipment	**2,352,350**	**1,764,263**	**1,176,175**
Titled	899,700	674,775	449,850
Non-Titled	1,452,650	1,089,488	726,325
Less Abeco assets			
Titled	(62,500)	(46,875)	(31,250)
Non-Titled	(140,000)	(105,000)	(70,000)
Less: Marketing Fee (3%)			
Titled	(26,991)	(20,243)	(13,496)
Non-Titled	(43,580)	(32,685)	(21,790)
Less: Liens on Equipment			
Titled	(154,161)	(154,161)	(154,161)
Non-Titled	(460,876)	(460,876)	(460,876)
Net Recovery on equipment			
Titled	656,048	453,496	250,944
Non-Titled	808,195	490,927	173,659

	% of 3/28/22 OLV Appraisal		
	100.0%	**75.0%**	**50.0%**
Pick-up Trucks			
Titled	303,000	227,250	151,500
Non-Titled	-	-	-
Tool Trucks			
Titled	193,000	144,750	96,500
Non-Titled	-	-	-
Form truck/Flat bed			
Titled	16,700	12,525	8,350
Non-Titled	59,000	44,250	29,500
Dump Trucks			
Titled	239,000	179,250	119,500
Non-Titled	115,000	86,250	57,500
Mason Dump			
Titled	78,000	58,500	39,000
Non-Titled	31,000	23,250	15,500
Trailers			
Titled	70,000	52,500	35,000
Non-Titled	5,500	4,125	2,750
Backhoes	194,000	145,500	97,000
Excavators	642,000	481,500	321,000
Miscellaneous	199,250	149,438	99,625
Containers	5,600	4,200	2,800
Tools	41,300	30,975	20,650
Barriers	160,000	120,000	80,000
Gross Recovery on equipment	**2,352,350**	**1,764,263**	**1,176,175**
Titled	899,700	674,775	449,850
Non-Titled	1,452,650	1,089,488	726,325
Less Abeco assets			
Titled	(62,500)	(46,875)	(31,250)
Non-Titled	(140,000)	(105,000)	(70,000)
Less: Marketing Fee (3%)			
Titled	(26,991)	(20,243)	(13,496)
Non-Titled	(43,580)	(32,685)	(21,790)
Less: Liens on Equipment			
Titled	(154,161)	(154,161)	(154,161)
Non-Titled	(460,876)	(460,876)	(460,876)
Net Recovery on equipment			
Titled	656,048	453,496	250,944
Non-Titled	808,195	490,927	173,659

This analysis projects a range of $250,944 to $656.048 from titled assets after considering first lien debts and $173,659 to $808,195 for non-titled assets after considering first lien debts. Other considerations that reduce the value include standard marketing fees for an auction and the removal of the ABECO LLC assets.

Assuming the titled assets are not the collateral of Manasquan or the SBA, the sale of the assets net of these costs represent a recovery for other creditors of the Company.

Regarding the untitled assets, the projected range of recoveries of $173,659 to $808,195 represent recoveries to secured lenders. There are other assets that benefit the secured lenders including cash on hand, accounts receivable (unbonded) and other furniture, fixtures and office equipment.

As of the week ended August 20,2022, the Company held approximately $372,000 due to collections of unbonded accounts receivable. The recovery of receivables were not considered likely if the Company were to discontinue operation and so additional recoveries are not projected Furniture and other equipment is considered to be of no recovery value.

Proceeds from these secured assets would be used in a liquidation to payoff the Vollers DIP, then applied to the Manasquan line of credit and then the SBA term loan. Under all off three ranges of recovery, the secured lenders are deemed to be undersecured and will not receive full recovery, other than the DIP.

	% of 3/28/22 OLV Appraisal		
	100.0%	**75.0%**	**50.0%**
Non-Titled Assets	808,195	490,927	173,659
Furniture, Fixtures, office Equipment	-	-	-
TD Bank Accounts	372,000	372,000	372,000
Unbonded Accounts Receivable	-	-	-
Proceeds for Secured Creditors	**1,180,195**	**862,927**	**545,659**
Vollers DIP	(115,234)	(115,234)	(115,234)
Est Manasquan Loan	(1,306,053)	(1,306,053)	(1,306,053)
Est SBA Loan	(500,000)	(500,000)	(500,000)
Net Proceeds for Unsecureds / (Deficiency Claim)	**(741,092)**	**(1,058,360)**	**(1,375,628)**

The table below projects the recovery on the liquidation of the titled assets after consideration of the first lien obligations, marketing and other costs as outlined earlier.

These proceeds are projected to be distributed in a liquidation as: Payment of administrative costs including the prior week payroll, the professional fees associated to date with the Chapter 11 and the accrued union costs since filing. These costs are estimated to result in a range of recovery of up to $236,048 and as low as administratively insolvent.

These proceeds would further be distributed for priority class claim pre-petition claims including payroll taxes and certain employee liabilities up to the cap established per employee of $15,011. These costs are assumed to result in no proceeds remaining for the Company.

	% of 3/28/22 OLV Appraisal		
	100.0%	**75.0%**	**50.0%**
Titled Assets (Net of Title Loans)	**656,048**	**453,496**	**250,944**
Est Administrative Expenses			
-Payroll	(50,000)	(50,000)	(50,000)
-Professionals for Ch 11	(250,000)	(250,000)	(250,000)
-Accrued Union amounts	(120,000)	(120,000)	(120,000)
Net Recovery /(Deficit) for Pre-Petition Balances	**236,048**	**33,496**	**(169,057)**
Pre-Petition Obligations - Priority			
-Payroll Taxes	(135,000)	(135,000)	(135,000)
-Employee Liability	(446,000)	(446,000)	(446,000)
Net Recovery /(Deficit) for Pre-Petition Unsecured Balances	**(344,952)**	**(547,504)**	**(750,057)**